

Forward Uncollectible Payments to TAX After the Uncollectible List is Submitted

Process

[UNCOLLECTIBLE BILL PROCESS IN THE LOCALITY](#)

Effective Date

01/01/2008

Purpose

This task is performed to submit payments for liabilities that have been transferred to TAX on the Local Uncollectible List. Locality Representatives in the Local Treasurer's Office perform this task when a tax payment is received from a customer to satisfy a tax liability after the Uncollectible List has been submitted to TAX.

Special Notes

- Payments received before the Uncollectible List is submitted to TAX may be processed in the locality.

Procedure

Responsibility

Treasurer's Office Locality Representative

Steps

1. Receive a payment after the Uncollectible List has been submitted to TAX.
2. Review your Uncollectible List data to determine that the payment is for a bill on the list.
3. Prepare a memo to TAX with the following customer information:
 - Primary SSN
 - Secondary SSN (if any)
 - FEIN (if any)
 - Name(s)
 - Tax Year of the payment
 - Amount of the payment
 - Statement that the customer was on the submitted Uncollectible List
4. Send the payment and memo to TAX at the following address:
Department of Taxation
TAX Local Uncollectible Team
Post Office Box 1217
Richmond, Virginia 23217-1217
5. Document the action taken following your agency's Policy and Procedures for maintaining documentation.

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